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REMARKS

Applicants hereby elect with traverse the prosecution of Group I, method claims 1-21. Non-elected claims 22-24 have been cancelled.

The Applicants respectfully submit that the structure claimed in the independent device claim 22 of a semiconductor device that has offset spacer formed to a width of less than 150 angstroms, must be produced by the process claimed in independent method claim 1. Without the specific process steps of claim 1, i.e. forming at least one nitride layer overlying the oxide layer, etching the at least one nitride layer in a first dry etching process and then in a wet etching process, and etching the at least one nitride layer in a second dry etching process, an offset spacer having a width of less than 150 angstroms could not be possibly formed.

The Applicants therefore respectfully request that the device claims 22-24 are examined simultaneously with the process claims 1-21.

Respectfully submitted,

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